

HOUSE BILL 1933
By Fitzhugh

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 2, relative to sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-228, is amended by deleting subsection (a) in its entirety and by substituting instead the following:

(a) Notwithstanding the provisions of any law to the contrary, on and after January 1, 2006, state sales tax shall be neither levied nor collected on the retail sale of food and food ingredients, except as provided in subsection (c).

SECTION 2. This act shall take effect January 1, 2006, the public welfare requiring it.